

Form SF-270, Request for Advance or Reimbursement

BLOCK 1A TYPE OF PAYMENT REQUESTED. Indicate whether this request is for an advance or reimbursement. If an advance, request only what is needed 30 days in advance.

BLOCK 2, BASIS OF REQUEST. Display whether the recipient has a cash or accrual based accounting system. The Forest Service is frequently asked by recipients what to put in this block. While a discussion of the difference between the two accounting methods may be appropriate, only the recipient can make the final determination as to what system they are using. This information is particularly important in financial assistance transactions when the recipient has an audit performed.

BLOCK 3, FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED. Reflect that the Federal sponsoring agency is the Forest Service, and include the appropriate Forest Service unit where the Form SF-270 is to be forwarded, for example: USDA Forest Service, Black Hills National Forest or Nebraska National Forest

BLOCK 4, FEDERAL IDENTIFIER NUMBER. Display the Forest Service Federal Identifier Number. This will be your Grant Number i.e. 00-GR-11020XXX-XXX

BLOCK 5, PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST. List the consecutive partial payment number.

BLOCK 6, EMPLOYER IDENTIFICATION NUMBER. Display the recipient's employer identification number, if one is applicable.

BLOCK 7, RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER. Display the recipients tracking or account number, if one has been assigned by the recipient.

BLOCK 8, PERIOD COVERED BY THIS REQUEST. The period covered by the payment request should only include the time period of the payment requested not the total performance period stated on Form SF-424, Block 13. An exception would be a request for payment for a completed project of short duration such as 30 to 60 days. Payment may not be requested for a period preceding the grant or cooperative agreement start date indicated on the Form SF-424, Block 13. In these cases, the recipient should be immediately notified of their improper request, and asked to submit a corrected Form SF-270. The incorrect Form SF-270 may either be returned to the recipient or retained in the file with an explanatory note.

BLOCK 9, RECIPIENT ORGANIZATION. Display the full name and address of the recipient.

BLOCK 10, PAYEE. Display the full name and address of the recipient if the address is different than that displayed in Block 9.

BLOCK 11, COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED. Display crucial information for monitoring both program performance and payment. See the following for a detailed explanation of this section:

BLOCK 11A, TOTAL PROGRAM OUTLAYS TO DATE. Include those expenses incurred (from the execution date of the grant or cooperative agreement or from the date on the Forest Service approved letter of cost incurrence), as identified in the recipient's accounting records to the date of the recipient's payment request. Display the value of in-kind contributions in the "agency use" section. Forest Service personnel do not have access to this information; it can only be developed by the recipient, as accumulated from their own accounting records. Total program outlays consist of recipient's actual expenditures to date of their request (not just the Forest Service's share of actual expenditures). If the costs identified in this block reflect (or match up) to the amount the Forest Service obligated under the grant or cooperative agreement, it likely does not reflect the true total program outlays and should be questioned.

BLOCK 11B, CUMULATIVE PROGRAM INCOME. Review the information in this block closely. If the grant or cooperative agreement identifies recipient program income, requiring the Deductive Alternative, figures should be inserted in this block, or it should be questioned.

BLOCK 11C, NET PROGRAM OUTLAYS. Subtract line 11b from line 11a.

BLOCK 11D, ESTIMATED NET CASH OUTLAYS FOR ADVANCE PERIOD. This block should be completed only after the initial advance payment. This figure includes those costs, which the recipient estimates to be spent for the period of time identified in Block 8. Note that this figure may be higher than that in Block 11i, if there are recipient contributions.

BLOCK 11F, NON-FEDERAL SHARE OF AMOUNT ON LINE E, AND BLOCK 11G, FEDERAL SHARE OF AMOUNT ON LINE E. Block 11f reflects the recipient's share of total program outlays to date shown in Block 11a. Block 11g, reflects the Forest Service share of total program outlays to date shown in Block 11a. When reviewing these blocks, go back to Form SF-424, Block 15, of the grant or cooperative agreement. Identify each parties stated contributions by calculating percentages. Calculate the recipient's contribution percentage by dividing the recipient's contributions (Blocks 15b-e) by the total projected costs (Block 15g). Calculate the Forest Service's contribution percentage by dividing the Forest Service's contribution (Block 15a) by the total projected costs shown in Block 15g. Ensure that both percentages equal 100 percent. After calculating these percentages, go back to Form SF-270. Multiply the net program outlay shown in Block 11c by the recipient percentage and then the Forest Service percentage. Match these figures with the figures shown in Blocks 11f and g. If the Forest Service's share shown in Block 11g is higher than the figure allowed based on the calculations, the Forest Service has been over billed, and Form SF-270 should not be paid. The recipient should be asked to revise their Form SF-270 accordingly and resubmit. The incorrect Form SF-270 may either be returned to the recipient or retained in the file with an explanatory note. The percentages should be maintained on each Form SF-270 submitted, unless other specific payment terms have been separately identified in the grant or cooperative agreement or modifications thereto. If the ratio of contributions changes as a result of a modification to the basic grant or cooperative agreement, calculate new percentages. Add the new share for each party to the share shown in the basic grant or cooperative agreement prior to calculating the new percentages. Calculate the percentages and apply in the same way as discussed above.

BLOCK 11H, FEDERAL PAYMENTS PREVIOUSLY REQUESTED. Include the total accumulated Forest Service payments to date under the grant or cooperative agreement. This block must be blank on the initial request.

BLOCK 11I, FEDERAL SHARE NOW REQUESTED. Subtract line 11h from line 11g.

BLOCK 11J, ADVANCES REQUIRED BY MONTH, WHEN REQUESTED BY FEDERAL GRANTOR AGENCY FOR USE IN MAKING PRESCHEDULED ADVANCES. Always leave this block blank.

BLOCK 12, ALTERNATE COMPUTATION FOR ADVANCES ONLY. Use this block for the initial advance payment request. Any time the recipient has incurred program outlays directly relating to the grant and cooperative agreement, regardless of the time period, Block 12 may not be used.

BLOCK 12A, ESTIMATED FEDERAL CASH OUTLAYS THAT WILL BE MADE DURING PERIOD COVERED BY THE ADVANCE. Include what the recipient anticipates should be disbursed from the execution date of the grant or cooperative agreement to the last date for the period indicated on Block 8.

BLOCK 12B, ESTIMATED BALANCE OF FEDERAL CASH ON HAND AS OF BEGINNING OF ADVANCE PERIOD. This block should always be left blank.

BLOCK 12C, AMOUNT REQUESTED. This should match the amount in Block 12a. Ensure that advance payments are consistent with the provisions for payment in the grant or cooperative agreement award letter. In most instances, interest earned on grant or cooperative agreement advance funds must be returned to the Forest Service. Keep the timing and amount of cash advances as close as is administratively

feasible to the actual disbursements by the recipient's organization for direct program costs and proportionate share of any allowable indirect costs. If the request for advance payment seems excessive relative to the total project cost for the period covered by the payment request, Form SF-270 should be questioned. An obvious example is when the payment request is equal to the total project cost shown in Form SF-424, Block 15g. This may indicate that the recipient is billing for the full amount of Forest Service funding when the funding may not be disbursed in a timely manner. In these cases, call the recipient and ensure that the funding requested is justified. If the payment amount is not justified, do not pay the amount listed on Form SF-270. The recipient should submit a corrected Form SF-270.

BLOCK 13, CERTIFICATION. Ensure that the block is signed and dated by a duly authorized representative of the recipient.